JAN 2 8 2008 JIN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Appl. No.:

10/786,817

Confirmation No.:

5123

Applicant:

Leo W. Davis

Filed:

February 24, 2004

Title:

COMPRESSIBLE FLUID MAGNETORHEOLOGICAL SUSPENSION STRUT

Art Unit:

3683

Examiner:

Christopher P. Schwartz

Docket No.:

DTIN-27,616US

Cust. No.:

30,142

I hereby certify that this correspondence is being deposited with the U. S. Postal Service with sufficient postage as first class mail in an envelope addressed to Mail Stop Amendment After final, Commissioner for Patents, P.O. Box

Name of Depositor: Mark W. Handley

Signatur

Date of Signature: Jan. 22, 2008

Mail Stop Amendment After Final Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Dear Sir:

AMENDMENT AFTER FINAL

This communication is responsive to the Final Office Action for the above-referenced file. Please amend the Claims, as set forth below.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 11 of this paper.